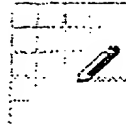


# EXHIBIT N

 Howard Milhench  
13/07/2001 09:27

To: Tony Lee <anl@kingsfords.co.uk>  
cc:  
Subject: Re: Nisaba

Dear Mr Lee ,

Thank you for your email . I will be happy to put an indemnity document to you once we have Simon's reaction to our counter offer .

Since Simon has dragged out this matter so long that we had no forms signed by him when our 12th july deadline fell in the USA , we have been obliged to go down the route that Simon is uncooperative and take advantage of provisions in the US statutes which allow for this . The formal papers that were required to be signed by Simon have been signed on his behalf under the power of attorney granted in the 1st May deed and have been filed at the US Patent Office together with other documentation establishing the facts of the situation . We have been obliged to take similar action in other countries .

The heat is thus off , but we would still like to have the signed forms even though they are no longer vital to us . We will of course honour your fees , but for Simon it is £1500 or nothing . I hope you will be able to persuade him to take the £1500 .

With kind regards .  
Howard Milhench

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